



Minyao Wang  
77 Water Street, Suite 2100  
New York, New York 10005  
Minyao.Wang@lewisbrisbois.com  
Direct: 646.989.9428

December 30, 2024

**VIA ECF**

Hon. Margaret M. Garnett  
United States District Judge  
Southern District of New York  
Thurgood Marshall United States Courthouse  
40 Foley Square, Room 2102  
New York, NY 10007

Re: **Request for Judicial Guidance in *Sigalit Yehuda v. Jossef Kahlon*, 21-cv-08921 (MMG) (JC)**

Dear Judge Garnett:

I represent Defendant Jossef Kahlon ("Defendant" or "Mr. Kahlon") in the above-referenced case. I write jointly with counsel to Plaintiff Sigalit Yehuda ("Plaintiff" or "Ms. Yehuda"), Steven Haffner, to update the Court's regarding the parties' dispute concerning Mr. Kahlon's statement of accounting. See ECF Nos. 109-114.

My partner, David Haft, has conferred extensively with Mr. Kahlon, who has advised (as I have relayed to Mr. Haffner earlier today via email) that the documents and information that Ms. Yehuda seeks from Mr. Kahlon do not exist or no longer exist due to the nature of the business practices. Mr. Kahlon is prepared to submit a sworn declaration to confirm and explain this non-availability. However, Mr. Haffner has refused to accept the aforementioned declaration in lieu of what he contends as the court ordered accounting.

Defense counsel has also been advised that a high volume of (now worthless) penny stock certificates have been located at one of Mr. Kahlon's residences. We have invited Plaintiff (at Plaintiff's expense and at a mutually convenient time) to review and inventory those certificates. Plaintiff has not accepted this invitation.

The parties are therefore at an impasse and also disagree how to resolve it. For his part, Defendant respectfully requests a status conference on **January 9, 2025** or **January 10, 2025**, or during the week of **January 13, 2025**, with Your Honor to discuss the next steps forward. Because Mr. Haft is based in Florida, we respectfully ask that the conference be held via Zoom so that Mr. Haft can participate alongside with me. For her part, Plaintiff respectfully instead proposes that on

December 30, 2024  
Page 2

or before **January 6, 2025**, each party file with the Court a letter, not to exceed three (3) single-spaced pages, stating his or her position regarding the matter. Should the Court decide to receive letters, Defendant respectfully proposes that any such letters be submitted by **January 10, 2025** instead. Defendant respectfully further submits that Plaintiff's insistence on January 6 (the first business day after the holidays) as the filing deadline is unreasonable, in particular given defense counsel's holiday-related travel plans until January 8, 2025.

The parties thank the Court for its attention.

Very truly yours,

/s/ Minyao Wang  
Minyao Wang of  
LEWIS BRISBOIS BISGAARD & SMITH LLP

MW